

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
ACTON	\$466,602	\$711,002	\$49,043	\$661,959	74	\$8,945.39	85	\$760,358	\$293,757	\$16,392	\$0	\$0	\$277,365	\$277,365
ALEXANDER	\$21,738	\$63,475	\$0	\$63,475	7	\$9,067.84	3	\$27,204	\$5,465	\$0	\$0	\$0	\$5,465	\$5,465
ALNA	\$144,550	\$131,712	\$30,421	\$101,290	18	\$5,627.24	17	\$95,663	\$0	\$0	\$0	\$0	\$0	\$0
ALTON	\$91,971	\$129,391	\$7,133	\$122,258	20	\$6,112.92	21	\$128,371	\$36,401	\$0	\$0	\$0	\$36,401	\$36,401
APPLETON	\$108,836	\$167,698	\$0	\$167,698	19	\$8,826.19	23	\$203,002	\$94,167	\$0	\$0	\$0	\$94,167	\$94,167
ARUNDEL	\$714,139	\$994,102	\$0	\$994,102	104	\$9,558.67	97	\$927,191	\$213,052	\$40,137	\$22,212	\$0	\$150,703	\$150,703
AUBURN	\$4,181,665	\$6,151,773	\$700,900	\$5,450,873	686	\$7,945.88	667	\$5,299,901	\$1,118,236	\$190,398	\$100,140	\$0	\$827,698	\$827,698
AUGUSTA	\$2,457,243	\$3,358,643	\$300,242	\$3,058,402	396	\$7,723.24	389	\$3,004,339	\$547,097	\$94,793	\$0	\$32,188	\$420,116	\$420,116
BAILEYVILLE	\$190,221	\$282,550	\$0	\$282,550	27	\$10,464.83	24	\$251,156	\$60,935	\$0	\$0	\$0	\$60,935	\$60,935
BANCROFT	\$28,540	\$12,341	\$0	\$12,341	3	\$4,113.57	3	\$12,341	\$0	\$0	\$0	\$0	\$0	\$0
BANGOR	\$4,677,041	\$4,837,447	\$632,409	\$4,205,038	559	\$7,522.43	540	\$4,062,112	\$0	\$324,299	\$0	\$0	-\$324,299	\$0
BAR HARBOR	\$243,450	\$509,707	\$0	\$509,707	43	\$11,853.65	44	\$521,561	\$278,110	\$0	\$0	\$0	\$278,110	\$278,110
BEALS	\$60,200	\$64,530	\$9,398	\$55,133	6	\$9,188.76	5	\$45,944	\$0	\$15,076	\$0	\$0	-\$15,076	\$0
BEDDINGTON	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BIDDEFORD	\$3,168,384	\$4,543,031	\$860,312	\$3,682,719	506	\$7,278.10	491	\$3,573,547	\$405,164	\$103,598	\$24,222	\$0	\$277,343	\$277,343
BLUE HILL	\$174,877	\$410,618	\$0	\$410,618	37	\$11,097.78	29	\$321,836	\$146,959	\$0	\$26,957	\$0	\$120,002	\$120,002
BOWERBANK	\$0	\$56,869	\$0	\$56,869	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BRADLEY	\$200,508	\$247,849	\$24,346	\$223,503	52	\$4,298.14	39	\$167,627	\$0	\$0	\$0	\$0	\$0	\$0
BREMEN	\$92,396	\$71,528	\$6,065	\$65,463	6	\$10,910.48	8	\$87,284	\$0	\$0	\$0	\$0	\$0	\$0
BREWER	\$1,460,024	\$1,829,556	\$221,250	\$1,608,305	208	\$7,732.24	201	\$1,554,180	\$94,155	\$49,521	\$28,837	\$24,426	-\$8,629	\$0
BRIDGEWATER	\$74,833	\$24,795	\$0	\$24,795	9	\$2,755.05	13	\$35,816	\$0	\$0	\$0	\$0	\$0	\$0
BRISTOL	\$356,921	\$456,043	\$37,457	\$418,585	51	\$8,207.56	49	\$402,170	\$45,249	\$15,321	\$0	\$0	\$29,928	\$29,928
BROOKLIN	\$110,295	\$226,595	\$0	\$226,595	28	\$8,092.67	26	\$210,409	\$100,114	\$14,485	\$0	\$0	\$85,629	\$85,629
BROOKSVILLE	\$101,993	\$191,821	\$0	\$191,821	21	\$9,134.33	15	\$137,015	\$35,022	\$0	\$0	\$0	\$35,022	\$35,022
BRUNSWICK	\$3,194,422	\$3,383,843	\$324,586	\$3,059,257	450	\$6,798.35	427	\$2,902,895	\$0	\$112,820	\$54,759	\$0	-\$167,578	\$0
BUCKSPORT	\$838,233	\$1,540,730	\$138,010	\$1,402,720	150	\$9,351.46	149	\$1,393,368	\$555,135	\$18,495	\$0	\$0	\$536,640	\$536,640
CALAIS	\$417,892	\$563,353	\$464,660	\$98,692	79	\$1,249.27	77	\$96,194	\$0	\$0	\$0	\$0	\$0	\$0
CAPE ELIZABETH	\$1,370,849	\$2,035,536	\$66,303	\$1,969,233	184	\$10,702.36	178	\$1,905,019	\$534,171	\$78,138	\$0	\$0	\$456,032	\$456,032
CARATUNK	\$0	\$0	\$0	\$0	1	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CARIBOU	\$1,407,395	\$1,341,989	\$315,684	\$1,026,305	205	\$5,006.36	228	\$1,141,451	\$0	\$36,263	\$42,361	\$0	-\$78,624	\$0

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
CARROLL PLT.	\$41,941	\$25,164	\$0	\$25,164	4	\$6,290.95	4	\$25,164	\$0	\$16,817	\$0	\$0	-\$16,817	\$0
CASTINE	\$123,280	\$90,422	\$0	\$90,422	10	\$9,042.17	8	\$72,337	\$0	\$0	\$0	\$0	\$0	\$0
CASWELL	\$84,598	\$34,705	\$21,034	\$13,671	7	\$1,953.04	7	\$13,671	\$0	\$0	\$0	\$0	\$0	\$0
CHARLOTTE	\$86,119	\$148,406	\$13,142	\$135,264	10	\$13,526.39	11	\$148,790	\$62,671	\$0	\$0	\$0	\$62,671	\$62,671
CHELSEA	\$581,948	\$845,691	\$60,759	\$784,931	99	\$7,928.60	86	\$681,859	\$99,912	\$14,107	\$63,222	\$0	\$22,582	\$22,582
CHINA	\$761,249	\$861,370	\$105,979	\$755,391	114	\$6,626.24	111	\$735,512	\$0	\$0	\$0	\$11,213	-\$11,213	\$0
COOPER	\$39,945	\$5,322	\$0	\$5,322	4	\$1,330.43	3	\$3,991	\$0	\$22,935	\$0	\$0	-\$22,935	\$0
COPLIN PLT.	\$0	\$0	\$0	\$0	1	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CRANBERRY ISLES	\$46,966	\$70,417	\$0	\$70,417	6	\$11,736.17	5	\$58,681	\$11,715	\$0	\$0	\$0	\$11,715	\$11,715
CRAWFORD	\$30,924	\$7,055	\$1,476	\$5,579	4	\$1,394.74	3	\$4,184	\$0	\$0	\$0	\$0	\$0	\$0
CUTLER	\$80,670	\$50,058	\$16,337	\$33,721	10	\$3,372.08	10	\$33,721	\$0	\$0	\$0	\$0	\$0	\$0
DALLAS PLT.	\$38,833	\$12,695	\$0	\$12,695	2	\$6,347.26	3	\$19,042	\$0	\$0	\$0	\$0	\$0	\$0
DAMARISCOTTA	\$157,455	\$191,146	\$4,568	\$186,578	17	\$10,975.17	15	\$164,628	\$7,172	\$0	\$0	\$0	\$7,172	\$7,172
DAYTON	\$502,664	\$604,122	\$18,755	\$585,367	75	\$7,804.90	64	\$499,514	\$0	\$0	\$0	\$0	\$0	\$0
DEBLOIS	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEDHAM	\$293,668	\$320,791	\$23,924	\$296,867	34	\$8,731.38	33	\$288,136	\$0	\$0	\$0	\$0	\$0	\$0
DENNISTOWN PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DENNYSVILLE	\$92,839	\$65,097	\$11,419	\$53,678	11	\$4,879.84	12	\$58,558	\$0	\$20,457	\$0	\$0	-\$20,457	\$0
DRESDEN	\$238,634	\$655,659	\$16,750	\$638,909	47	\$13,593.82	37	\$502,971	\$264,338	\$8,984	\$0	\$0	\$255,353	\$255,353
DREW PLT.	\$0	\$563	\$0	\$563	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DURHAM	\$530,213	\$750,399	\$61,520	\$688,879	86	\$8,010.22	74	\$592,757	\$62,543	\$28,052	\$0	\$0	\$34,492	\$34,492
EAST MACHIAS	\$165,018	\$208,665	\$28,362	\$180,303	26	\$6,934.73	29	\$201,107	\$36,089	\$0	\$0	\$0	\$36,089	\$36,089
EAST MILLINOCKET	\$256,886	\$393,666	\$70,472	\$323,194	53	\$6,098.00	55	\$335,390	\$78,504	\$15,938	\$0	\$0	\$62,566	\$62,566
EASTON	\$164,537	\$300,297	\$52,384	\$247,913	47	\$5,274.75	48	\$253,188	\$88,651	\$0	\$28,530	\$0	\$60,121	\$60,121
EASTPORT	\$59,014	\$358,622	\$47,997	\$310,625	31	\$10,020.16	26	\$260,524	\$201,510	\$0	\$0	\$0	\$201,510	\$201,510
EDGECOMB	\$156,518	\$388,262	\$11,509	\$376,753	33	\$11,416.76	32	\$365,336	\$208,818	\$0	\$0	\$0	\$208,818	\$208,818
ELLSWORTH	\$828,392	\$1,795,250	\$116,806	\$1,678,444	190	\$8,833.91	128	\$1,130,741	\$302,349	\$67,460	\$20,577	\$0	\$214,312	\$214,312
FALMOUTH	\$2,026,274	\$2,605,702	\$0	\$2,605,702	236	\$11,041.11	238	\$2,627,784	\$601,510	\$14,296	\$0	\$0	\$587,214	\$587,214
FAYETTE	\$89,575	\$98,321	\$29,353	\$68,968	24	\$2,873.67	16	\$45,979	\$0	\$0	\$0	\$0	\$0	\$0
FRANKLIN	\$119,610	\$269,340	\$24,944	\$244,395	30	\$8,146.50	26	\$211,809	\$92,199	\$17,190	\$0	\$0	\$75,009	\$75,009

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
FREEPORT	\$1,177,126	\$1,617,575	\$32,950	\$1,584,626	168	\$9,432.30	148	\$1,395,980	\$218,854	\$58,044	\$0	\$57,725	\$103,085	\$103,085
GEORGETOWN	\$181,703	\$250,057	\$10,497	\$239,560	14	\$17,111.45	17	\$290,895	\$109,192	\$0	\$0	\$0	\$109,192	\$109,192
GILEAD	\$51,666	\$0	\$0	\$0	4	\$0.00	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GLENBURN	\$800,473	\$1,272,204	\$148,061	\$1,124,143	94	\$11,958.97	98	\$1,171,979	\$371,506	\$0	\$127,172	\$0	\$244,334	\$244,334
GLENWOOD PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GORHAM	\$2,988,416	\$4,123,715	\$0	\$4,123,715	395	\$10,439.78	400	\$4,175,914	\$1,187,498	\$71,141	\$0	\$0	\$1,116,356	\$1,116,356
GRAND ISLE	\$113,216	\$16,528	\$0	\$16,528	17	\$972.25	17	\$16,528	\$0	\$0	\$0	\$0	\$0	\$0
GR. LAKE STREAM PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GREENBUSH	\$211,264	\$420,799	\$38,637	\$382,161	64	\$5,971.27	56	\$334,391	\$123,127	\$0	\$40,400	\$38,857	\$43,870	\$43,870
GREENVILLE	\$149,572	\$348,751	\$9,000	\$339,751	30	\$11,325.03	29	\$328,426	\$178,854	\$0	\$0	\$0	\$178,854	\$178,854
HANCOCK	\$392,163	\$370,374	\$0	\$370,374	77	\$4,810.06	53	\$254,933	\$0	\$17,768	\$0	\$0	-\$17,768	\$0
HANOVER	\$60,289	\$0	\$0	\$0	4	\$0.00	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HARMONY	\$184,810	\$219,113	\$41,869	\$177,244	37	\$4,790.37	36	\$172,453	\$0	\$17,788	\$0	\$0	-\$17,788	\$0
HERMON	\$937,967	\$644,589	\$73,122	\$571,467	116	\$4,926.44	135	\$665,069	\$0	\$0	\$0	\$0	\$0	\$0
HERSEY	\$0	\$0	\$0	\$0	3	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HIGHLAND PLT.	\$12,968	\$0	\$0	\$0	1	\$0.00	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HOPE	-\$38,531	\$261,751	\$0	\$261,751	23	\$11,380.50	20	\$227,610	\$266,141	\$0	\$0	\$0	\$266,141	\$266,141
ISLE AU HAUT	\$25,650	\$38,937	\$0	\$38,937	2	\$19,468.59	2	\$38,937	\$13,287	\$0	\$0	\$0	\$13,287	\$13,287
ISLESBORO	\$97,212	\$76,490	\$9,677	\$66,813	16	\$4,175.80	12	\$50,110	\$0	\$0	\$0	\$0	\$0	\$0
JAY	\$799,448	\$1,104,453	\$147,859	\$956,594	128	\$7,473.39	127	\$949,121	\$149,673	\$30,618	\$0	\$0	\$119,055	\$119,055
JEFFERSON	\$473,315	\$568,777	\$34,888	\$533,889	77	\$6,933.62	70	\$485,354	\$12,038	\$16,174	\$60,981	\$0	-\$65,117	\$0
JONESBORO	\$99,642	\$84,961	\$7,742	\$77,219	10	\$7,721.92	8	\$61,775	\$0	\$0	\$0	\$0	\$0	\$0
JONESPORT	\$68,880	\$59,855	\$17,313	\$42,542	7	\$6,077.43	7	\$42,542	\$0	\$0	\$0	\$0	\$0	\$0
KINGSBURY PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
KITTERY	\$1,197,331	\$2,320,778	\$0	\$2,320,778	187	\$12,410.58	177	\$2,196,672	\$999,341	\$9,625	\$60,997	\$0	\$928,719	\$928,719
LAKE VIEW PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAKEVILLE	\$0	\$6,000	\$0	\$6,000	1	\$6,000.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LAMOINE	\$214,651	\$310,066	\$0	\$310,066	37	\$8,380.17	27	\$226,264	\$11,614	\$0	\$0	\$0	\$11,614	\$11,614
LEWISTON	\$6,160,699	\$9,351,582	\$0	\$9,351,582	781	\$11,973.86	812	\$9,722,772	\$3,562,073	\$328,257	\$223,728	\$0	\$3,010,088	\$3,010,088
LIMESTONE	\$339,577	\$553,297	\$95,196	\$458,101	71	\$6,452.13	71	\$458,101	\$118,524	\$16,126	\$0	\$0	\$102,398	\$102,398

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
District	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
LINCOLN PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LINCOLNVILLE	\$194,856	\$394,738	\$0	\$394,738	30	\$13,157.94	33	\$434,212	\$239,356	\$0	\$0	\$0	\$239,356	\$239,356
LISBON	\$1,358,787	\$1,962,437	\$158,783	\$1,803,653	179	\$10,076.27	181	\$1,823,806	\$465,019	\$27,259	\$20,844	\$0	\$416,915	\$416,915
LITCHFIELD	\$366,604	\$621,847	\$55,154	\$566,693	47	\$12,057.29	39	\$470,234	\$103,630	\$11,051	\$0	\$0	\$92,579	\$92,579
FRENCHBORO	\$20,010	\$13,007	\$0	\$13,007	3	\$4,335.50	2	\$8,671	\$0	\$0	\$0	\$0	\$0	\$0
LOWELL	\$47,652	\$34,477	\$0	\$34,477	8	\$4,309.58	4	\$17,238	\$0	\$0	\$0	\$0	\$0	\$0
MACHIAS	\$132,000	\$259,848	\$88,076	\$171,772	33	\$5,205.21	36	\$187,388	\$55,387	\$23,392	\$0	\$0	\$31,995	\$31,995
MACHIASPORT	\$37,093	\$132,458	\$39,617	\$92,841	14	\$6,631.50	3	\$19,894	\$0	\$17,634	\$0	\$0	-\$17,634	\$0
MACWAHOC PLT.	\$20,423	\$0	\$0	\$0	2	\$0.00	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MADAWASKA	\$513,574	\$678,104	\$105,691	\$572,413	83	\$6,896.54	80	\$551,723	\$38,149	\$0	\$0	\$0	\$38,149	\$38,149
MAGALLOWAY PLT.	\$17,294	\$4,181	\$0	\$4,181	1	\$4,181.25	2	\$8,363	\$0	\$0	\$0	\$0	\$0	\$0
MANCHESTER	\$131,800	\$193,736	\$13,505	\$180,231	19	\$9,485.86	20	\$189,717	\$57,917	\$0	\$0	\$0	\$57,917	\$57,917
MARIAVILLE	\$89,154	\$39,733	\$0	\$39,733	14	\$2,838.10	11	\$31,219	\$0	\$19,198	\$0	\$0	-\$19,198	\$0
MARSHFIELD	\$101,123	\$54,732	\$11,567	\$43,166	8	\$5,395.70	8	\$43,166	\$0	\$0	\$0	\$0	\$0	\$0
MECHANIC FALLS	\$526,442	\$583,499	\$66,640	\$516,859	71	\$7,279.71	84	\$611,495	\$85,053	\$33,971	\$0	\$0	\$51,083	\$51,083
MEDDYBEMPS	\$13,500	\$3,154	\$0	\$3,154	3	\$1,051.28	1	\$1,051	\$0	\$0	\$0	\$0	\$0	\$0
MEDWAY	\$141,745	\$215,103	\$49,072	\$166,031	35	\$4,743.74	38	\$180,262	\$38,517	\$0	\$0	\$0	\$38,517	\$38,517
MILFORD	\$394,884	\$560,703	\$32,516	\$528,187	76	\$6,949.83	74	\$514,287	\$119,403	\$0	\$41,009	\$0	\$78,394	\$78,394
MILLINOCKET	\$513,638	\$890,580	\$240,000	\$650,580	74	\$8,791.62	79	\$694,538	\$180,900	\$0	\$0	\$0	\$180,900	\$180,900
MINOT	\$374,561	\$516,086	\$44,432	\$471,654	53	\$8,899.13	54	\$480,553	\$105,992	\$0	\$0	\$0	\$105,992	\$105,992
MONHEGAN PLT.	\$11,927	\$15,668	\$0	\$15,668	1	\$15,668.45	1	\$15,668	\$3,742	\$0	\$0	\$0	\$3,742	\$3,742
MONMOUTH	\$883,040	\$1,197,559	\$129,651	\$1,067,909	131	\$8,151.98	122	\$994,541	\$111,501	\$0	\$34,756	\$0	\$76,745	\$76,745
MORO PLT.	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MOUNT DESERT	\$124,873	\$331,278	\$0	\$331,278	21	\$15,775.15	21	\$331,278	\$206,405	\$0	\$0	\$0	\$206,405	\$206,405
MOUNT VERNON	\$82,847	\$129,828	\$9,856	\$119,971	11	\$10,906.49	12	\$130,878	\$48,031	\$0	\$0	\$0	\$48,031	\$48,031
NASHVILLE PLT.	\$12,651	\$0	\$0	\$0	2	\$0.00	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NEWCASTLE	\$98,338	\$102,622	\$4,732	\$97,890	10	\$9,788.96	8	\$78,312	\$0	\$0	\$0	\$0	\$0	\$0
NEW SWEDEN	\$98,699	\$90,348	\$0	\$90,348	10	\$9,034.83	13	\$117,453	\$18,754	\$0	\$0	\$0	\$18,754	\$18,754
NOBLEBORO	\$177,200	\$271,576	\$17,107	\$254,469	29	\$8,774.81	25	\$219,370	\$42,170	\$18,678	\$0	\$0	\$23,492	\$23,492
NORTHFIELD	\$12,380	-\$2,059	\$1,958	-\$4,017	1	-\$4,016.94	1	-\$4,017	\$0	\$0	\$0	\$0	\$0	\$0

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
OLD ORCHARD BEACH	\$761,493	\$1,623,863	\$0	\$1,623,863	161	\$10,086.10	146	\$1,472,571	\$711,078	\$27,063	\$45,451	\$0	\$638,564	\$638,564
OLD TOWN	\$1,173,779	\$1,294,505	\$167,802	\$1,126,703	182	\$6,190.67	191	\$1,182,419	\$8,640	\$66,702	\$0	\$0	-\$58,063	\$0
ORIENT	\$12,782	\$7,933	\$0	\$7,933	3	\$2,644.44	1	\$2,644	\$0	\$0	\$0	\$0	\$0	\$0
ORLAND	\$328,699	\$313,258	\$10,000	\$303,258	39	\$7,775.83	38	\$295,482	\$0	\$59,577	\$0	\$0	-\$59,577	\$0
ORONO	\$623,867	\$1,022,895	\$118,834	\$904,061	84	\$10,762.63	97	\$1,043,975	\$420,108	\$0	\$0	\$0	\$420,108	\$420,108
ORRINGTON	\$357,740	\$559,851	\$0	\$559,851	71	\$7,885.23	59	\$465,229	\$107,489	\$0	\$0	\$16,977	\$90,512	\$90,512
OTIS	\$89,908	\$76,608	\$0	\$76,608	12	\$6,383.97	7	\$44,688	\$0	\$0	\$0	\$0	\$0	\$0
PALERMO	\$165,620	\$287,301	\$21,477	\$265,825	21	\$12,658.32	20	\$253,166	\$87,546	\$11,607	\$0	\$7,932	\$68,007	\$68,007
PEMBROKE	\$153,272	\$267,950	\$27,777	\$240,172	21	\$11,436.78	21	\$240,172	\$86,900	\$0	\$0	\$0	\$86,900	\$86,900
PENOBSCOT	\$66,074	\$91,424	\$0	\$91,424	18	\$5,079.11	13	\$66,028	\$0	\$0	\$0	\$0	\$0	\$0
PERRY	\$161,426	\$172,423	\$14,266	\$158,157	23	\$6,876.39	25	\$171,910	\$10,484	\$0	\$0	\$0	\$10,484	\$10,484
PLEASANT RIDGE PLT.	\$24,161	\$0	\$0	\$0	3	\$0.00	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLAND	\$948,855	\$1,365,318	\$98,064	\$1,267,254	103	\$12,303.43	127	\$1,562,536	\$613,681	\$22,805	\$0	\$0	\$590,876	\$590,876
PORTLAND	\$7,489,436	\$11,527,030	\$0	\$11,527,030	1102	\$10,460.10	1,056	\$11,045,865	\$3,556,429	\$327,358	\$47,404	\$18,372	\$3,163,295	\$3,163,295
LONG ISLAND	\$66,661	\$26,588	\$0	\$26,588	6	\$4,431.33	5	\$22,157	\$0	\$0	\$0	\$0	\$0	\$0
PRINCETON	\$114,419	\$118,027	\$0	\$118,027	25	\$4,721.08	23	\$108,585	\$0	\$0	\$0	\$0	\$0	\$0
RANGELEY	\$95,560	\$173,970	\$0	\$173,970	22	\$7,907.75	25	\$197,694	\$102,134	\$0	\$0	\$0	\$102,134	\$102,134
RANGELEY PLT.	\$35,645	\$9,681	\$0	\$9,681	2	\$4,840.32	3	\$14,521	\$0	\$0	\$0	\$0	\$0	\$0
RAYMOND	\$876,296	\$1,457,273	\$70,983	\$1,386,290	113	\$12,268.06	115	\$1,410,826	\$534,531	\$0	\$19,094	\$0	\$515,437	\$515,437
READFIELD	\$167,941	\$316,516	\$22,579	\$293,936	32	\$9,185.51	26	\$238,823	\$70,883	\$12,850	\$0	\$0	\$58,032	\$58,032
REED PLT.	\$57,066	\$17,367	\$3,290	\$14,077	7	\$2,011.01	6	\$12,066	\$0	\$0	\$0	\$0	\$0	\$0
RICHMOND	\$566,591	\$755,683	\$69,397	\$686,286	101	\$6,794.91	84	\$570,773	\$4,181	\$0	\$0	\$0	\$4,181	\$4,181
ROBBINSTON	\$108,939	\$110,655	\$15,553	\$95,102	15	\$6,340.14	18	\$114,122	\$5,184	\$15,696	\$0	\$0	-\$10,512	\$0
ROQUE BLUFFS	\$62,044	\$44,221	\$5,762	\$38,459	4	\$9,614.76	5	\$48,074	\$0	\$0	\$0	\$0	\$0	\$0
SACO	\$2,847,611	\$3,594,074	\$467,367	\$3,126,707	394	\$7,935.80	386	\$3,063,221	\$215,610	\$43,323	\$28,094	\$0	\$144,193	\$144,193
SANDY RIVER PLT.	\$0	\$3,750	\$0	\$3,750	1	\$3,750.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SANFORD	\$3,942,123	\$4,111,859	\$574,988	\$3,536,871	586	\$6,035.62	588	\$3,548,942	\$0	\$209,090	\$38,138	\$0	-\$247,228	\$0
SCARBOROUGH	\$3,279,214	\$4,327,951	\$140,339	\$4,187,612	374	\$11,196.82	408	\$4,568,304	\$1,289,090	\$123,388	\$0	\$0	\$1,165,702	\$1,165,702
SEBOEIS PLT.	\$7,841	\$0	\$0	\$0	2	\$0.00	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEDGWICK	\$130,908	\$235,631	\$0	\$235,631	26	\$9,062.73	27	\$244,694	\$113,785	\$0	\$0	\$0	\$113,785	\$113,785

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
SHIRLEY	\$37,671	\$2,734	\$616	\$2,118	3	\$705.97	4	\$2,824	\$0	\$0	\$0	\$0	\$0	\$0
SOMERVILLE	\$81,262	\$94,982	\$15,290	\$79,692	12	\$6,641.01	10	\$66,410	\$0	\$0	\$0	\$0	\$0	\$0
SOUTH BRISTOL	\$108,735	\$173,501	\$14,438	\$159,063	16	\$9,941.45	11	\$109,356	\$621	\$0	\$0	\$0	\$621	\$621
SOUTHPORT	\$100,650	\$39,761	\$40	\$39,720	8	\$4,965.00	8	\$39,720	\$0	\$0	\$0	\$0	\$0	\$0
SOUTH PORTLAND	\$3,203,379	\$6,092,442	\$384,137	\$5,708,305	440	\$12,973.42	442	\$5,734,252	\$2,530,873	\$92,449	\$62,457	\$22,473	\$2,353,493	\$2,353,493
SOUTHWEST HARBOR	\$157,409	\$372,851	\$0	\$372,851	30	\$12,428.37	30	\$372,851	\$215,443	\$0	\$0	\$0	\$215,443	\$215,443
STEUBEN	\$72,526	\$103,739	\$23,986	\$79,753	15	\$5,316.83	8	\$42,535	\$0	\$0	\$0	\$0	\$0	\$0
STOCKHOLM	\$70,499	\$0	\$0	\$0	10	\$0.00	13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURRY	\$217,343	\$443,386	\$0	\$443,386	35	\$12,668.16	18	\$228,027	\$10,684	\$18,036	\$0	\$0	-\$7,352	\$0
TALMADGE	\$0	\$94	\$0	\$94	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
THE FORKS	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TREMONT	\$118,303	\$190,553	\$0	\$190,553	22	\$8,661.50	24	\$207,876	\$89,573	\$0	\$0	\$0	\$89,573	\$89,573
TRENTON	\$253,324	\$532,594	\$0	\$532,594	65	\$8,193.76	42	\$344,138	\$90,814	\$30,455	\$59,111	\$0	\$1,248	\$1,248
UPTON	\$21,379	\$0	\$0	\$0	2	\$0.00	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VANCEBORO	\$73,215	\$34,040	\$8,431	\$25,609	9	\$2,845.48	7	\$19,918	\$0	\$0	\$0	\$0	\$0	\$0
VASSALBORO	\$678,576	\$1,085,176	\$200,693	\$884,483	127	\$6,964.43	100	\$696,443	\$17,867	\$0	\$67,563	\$0	-\$49,696	\$0
VEAZIE	\$281,164	\$420,485	\$47,333	\$373,151	50	\$7,463.02	43	\$320,910	\$39,746	\$0	\$0	\$0	\$39,746	\$39,746
WAITE	\$26,590	\$11,444	\$0	\$11,444	3	\$3,814.66	2	\$7,629	\$0	\$0	\$0	\$0	\$0	\$0
WALES	\$177,333	\$406,509	\$14,861	\$391,648	31	\$12,633.80	21	\$265,310	\$87,976	\$0	\$0	\$0	\$87,976	\$87,976
WATERVILLE	\$1,961,186	\$2,531,487	\$39,015	\$2,492,472	326	\$7,645.62	304	\$2,324,269	\$363,082	\$199,926	\$0	\$0	\$163,157	\$163,157
WAYNE	\$49,231	\$25,857	\$2,653	\$23,205	8	\$2,900.59	7	\$20,304	\$0	\$0	\$0	\$0	\$0	\$0
SABATTUS	\$501,200	\$992,674	\$101,311	\$891,363	80	\$11,142.04	69	\$768,801	\$267,601	\$126,731	\$0	\$0	\$140,870	\$140,870
WESLEY	\$0	\$2,296	\$692	\$1,604	1	\$1,603.59	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WESTBROOK	\$3,547,256	\$3,100,010	\$184,000	\$2,916,010	386	\$7,554.43	400	\$3,021,772	\$0	\$257,282	\$0	\$0	-\$257,282	\$0
WEST FORKS	\$0	\$0	\$0	\$0	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WESTMANLAND	\$0	\$15,705	\$0	\$15,705	0	\$0.00	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WESTPORT ISLAND	\$129,284	\$173,228	\$13,102	\$160,126	17	\$9,419.17	15	\$141,288	\$12,003	\$0	\$0	\$0	\$12,003	\$12,003
WHITEFIELD	\$164,153	\$599,185	\$30,181	\$569,005	49	\$11,612.34	45	\$522,555	\$358,402	\$9,978	\$0	\$0	\$348,424	\$348,424
WHITING	\$71,095	\$38,825	\$6,072	\$32,753	3	\$10,917.78	6	\$65,507	\$0	\$0	\$0	\$0	\$0	\$0
WHITNEYVILLE	\$49,859	\$19,639	\$8,645	\$10,994	5	\$2,198.70	4	\$8,795	\$0	\$0	\$0	\$0	\$0	\$0

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
WILLIMANTIC	\$12,897	\$1,990	\$0	\$1,990	2	\$994.99	1	\$995	\$0	\$0	\$0	\$0	\$0	\$0
WINDHAM	\$2,372,594	\$3,579,484	\$365,392	\$3,214,091	303	\$10,607.56	324	\$3,436,850	\$1,064,256	\$132,232	\$58,448	\$0	\$873,576	\$873,576
WINDSOR	\$315,638	\$666,445	\$43,244	\$623,201	57	\$10,933.36	38	\$415,468	\$99,830	\$13,332	\$51,599	\$0	\$34,899	\$34,899
WINSLOW	\$1,357,505	\$1,136,567	\$303,891	\$832,676	178	\$4,677.96	175	\$818,643	\$0	\$265,557	\$24,640	\$0	-\$290,197	\$0
WINTHROP	\$886,764	\$883,241	\$109,715	\$773,526	130	\$5,950.20	137	\$815,177	\$0	\$16,061	\$0	\$0	-\$16,061	\$0
WISCASSET	\$378,402	\$1,165,806	\$99,672	\$1,066,134	106	\$10,057.87	103	\$1,035,960	\$657,559	\$14,543	\$0	\$39,648	\$603,368	\$603,368
WOODLAND	\$165,638	\$255,776	\$0	\$255,776	38	\$6,730.96	35	\$235,583	\$69,945	\$0	\$0	\$0	\$69,945	\$69,945
WOODVILLE	\$99,611	\$4,906	\$0	\$4,906	10	\$490.65	9	\$4,416	\$0	\$0	\$0	\$0	\$0	\$0
YARMOUTH	\$1,162,373	\$2,077,398	\$21,633	\$2,055,765	123	\$16,713.54	122	\$2,039,051	\$876,679	\$16,639	\$0	\$0	\$860,040	\$860,040
YORK	\$2,115,429	\$3,379,337	\$106,671	\$3,272,666	270	\$12,120.98	261	\$3,163,577	\$1,048,148	\$0	\$16,859	\$0	\$1,031,289	\$1,031,289
BARING PLT.	\$88,720	\$20,238	\$4,737	\$15,501	6	\$2,583.46	7	\$18,084	\$0	\$0	\$0	\$0	\$0	\$0
MEDFORD	\$50,099	\$21,120	\$0	\$21,120	7	\$3,017.09	4	\$12,068	\$0	\$0	\$0	\$0	\$0	\$0
CARRABASSETT VALLEY	\$93,465	\$0	\$0	\$0	20	\$0.00	13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BEAVER COVE	\$25,262	\$3,809	\$0	\$3,809	2	\$1,904.38	2	\$3,809	\$0	\$0	\$0	\$0	\$0	\$0
CHEBEAGUE ISLAND	\$72,989	\$42,658	\$0	\$42,658	0	\$0.00	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SAD #1 PRESQUE ISLE	\$2,058,203	\$1,903,912	\$0	\$1,903,912	321	\$5,931.19	326	\$1,933,568	\$0	\$48,775	\$0	\$0	-\$48,775	\$0
SAD #3 THORNDIKE	\$1,363,994	\$2,087,605	\$0	\$2,087,605	281	\$7,429.20	280	\$2,080,176	\$716,182	\$131,832	\$0	\$0	\$584,350	\$584,350
SAD #4 GUILFORD	\$273,252	\$678,808	\$45,000	\$633,808	100	\$6,338.08	90	\$570,427	\$297,176	\$33,625	\$0	\$0	\$263,551	\$263,551
SAD #5 ROCKLAND	\$1,442,610	\$1,792,900	\$0	\$1,792,900	214	\$8,378.04	195	\$1,633,718	\$191,108	\$0	\$19,682	\$0	\$171,426	\$171,426
SAD #6 BUXTON	\$3,785,835	\$5,174,696	\$444,999	\$4,729,698	669	\$7,069.80	651	\$4,602,441	\$816,607	\$224,319	\$210,829	\$0	\$381,458	\$381,458
SAD #7 NORTH HAVEN	\$140,263	\$121,401	\$0	\$121,401	13	\$9,338.58	15	\$140,079	\$0	\$0	\$0	\$0	\$0	\$0
SAD #8 VINALHAVEN	\$251,126	\$194,803	\$30,201	\$164,602	45	\$3,657.82	49	\$179,233	\$0	\$0	\$0	\$0	\$0	\$0
SAD #9 FARMINGTON	\$1,978,783	\$2,272,601	\$337,755	\$1,934,845	320	\$6,046.39	318	\$1,922,753	\$0	\$51,132	\$0	\$25,920	-\$77,052	\$0
SAD #10 ALLAGASH	\$26,305	\$0	\$0	\$0	3	\$0.00	2	\$0	\$0	\$22,578	\$0	\$0	-\$22,578	\$0
SAD #11 GARDINER	\$1,922,073	\$1,890,458	\$354,916	\$1,535,542	274	\$5,604.17	310	\$1,737,292	\$0	\$52,487	\$0	\$0	-\$52,487	\$0
SAD #12 JACKMAN	\$134,553	\$124,841	\$0	\$124,841	26	\$4,801.57	23	\$110,436	\$0	\$17,776	\$0	\$0	-\$17,776	\$0
SAD #13 BINGHAM	\$186,159	\$262,172	\$75,851	\$186,321	45	\$4,140.46	43	\$178,040	\$0	\$22,698	\$0	\$0	-\$22,698	\$0
SAD #14 DANFORTH	\$124,920	\$115,899	\$53,991	\$61,909	28	\$2,211.02	38	\$84,019	\$0	\$0	\$0	\$0	\$0	\$0
SAD #15 GRAY	\$2,234,159	\$2,496,533	\$264,363	\$2,232,170	282	\$7,915.50	245	\$1,939,297	\$0	\$141,045	\$34,848	\$0	-\$175,893	\$0
SAD #16 HALLOWELL	\$1,026,122	\$1,003,129	\$146,898	\$856,231	139	\$6,159.93	148	\$911,670	\$0	\$31,702	\$0	\$20,146	-\$51,848	\$0

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
SAD #17 NORWAY	\$2,976,116	\$2,638,072	\$575,388	\$2,062,684	461	\$4,474.37	416	\$1,861,337	\$0	\$240,324	\$0	\$0	-\$240,324	\$0
SAD #18 PROSPECT	\$242,292	\$130,384	\$37,564	\$92,820	33	\$2,812.73	40	\$112,509	\$0	\$0	\$0	\$0	\$0	\$0
SAD #19 LUBEC	\$81,564	\$278,305	\$0	\$278,305	23	\$12,100.20	37	\$447,708	\$366,144	\$0	\$0	\$0	\$366,144	\$366,144
SAD #20 FORT FAIRFIELD	\$490,902	\$653,750	\$155,983	\$497,767	108	\$4,608.96	112	\$516,203	\$25,301	\$17,427	\$0	\$0	\$7,874	\$7,874
SAD #21 DIXFIELD	\$898,613	\$1,118,938	\$137,891	\$981,047	127	\$7,724.78	139	\$1,073,744	\$175,131	\$48,354	\$0	\$0	\$126,778	\$126,778
SAD #22 HAMPDEN	\$2,885,843	\$3,307,147	\$326,346	\$2,980,801	401	\$7,433.42	411	\$3,055,136	\$169,292	\$285,034	\$23,534	\$0	-\$139,275	\$0
SAD #23 CARMEL	\$755,108	\$699,993	\$132,706	\$567,286	134	\$4,233.48	120	\$508,017	\$0	\$43,251	\$0	\$0	-\$43,251	\$0
SAD #24 VAN BUREN	\$318,388	\$349,682	\$0	\$349,682	57	\$6,134.78	51	\$312,874	\$0	\$19,202	\$22,396	\$0	-\$41,598	\$0
SAD #25 SHERMAN	\$321,231	\$449,548	\$196,192	\$253,357	53	\$4,780.31	58	\$277,258	\$0	\$0	\$0	\$0	\$0	\$0
SAD #26 EASTBROOK	\$174,038	\$157,015	\$0	\$157,015	19	\$8,263.96	19	\$157,015	\$0	\$0	\$0	\$0	\$0	\$0
SAD #27 FORT KENT	\$985,330	\$1,441,775	\$0	\$1,441,775	190	\$7,588.29	178	\$1,350,715	\$365,385	\$115,149	\$0	\$0	\$250,236	\$250,236
SAD #28 CAMDEN	\$961,906	\$1,398,167	\$69,526	\$1,328,642	145	\$9,163.05	127	\$1,163,707	\$201,801	\$0	\$0	\$0	\$201,801	\$201,801
SAD #29 HOULTON	\$1,439,558	\$1,474,972	\$374,826	\$1,100,146	254	\$4,331.28	231	\$1,000,526	\$0	\$19,934	\$0	\$0	-\$19,934	\$0
SAD #30 LEE	\$225,002	\$511,141	\$69,290	\$441,851	61	\$7,243.45	58	\$420,120	\$195,118	\$0	\$0	\$31,554	\$163,564	\$163,564
SAD #31 HOWLAND	\$245,263	\$541,423	\$0	\$541,423	104	\$5,205.99	100	\$520,599	\$275,336	\$16,805	\$0	\$0	\$258,531	\$258,531
SAD #32 ASHLAND	\$265,352	\$216,787	\$0	\$216,787	55	\$3,941.59	62	\$244,379	\$0	\$23,904	\$0	\$0	-\$23,904	\$0
SAD #33 ST. AGATHA	\$224,445	\$189,012	\$36,643	\$152,369	43	\$3,543.46	39	\$138,195	\$0	\$19,424	\$0	\$0	-\$19,424	\$0
SAD #34 BELFAST	\$2,225,396	\$3,110,578	\$1,134,808	\$1,975,770	374	\$5,282.81	361	\$1,907,093	\$0	\$94,597	\$37,173	\$0	-\$131,770	\$0
SAD #35 ELIOT	\$2,118,175	\$2,759,243	\$160,753	\$2,598,490	350	\$7,424.26	291	\$2,160,459	\$42,284	\$95,403	\$0	\$26,383	-\$79,501	\$0
SAD #36 LIVERMORE FALLS	\$921,023	\$1,023,727	\$195,780	\$827,947	156	\$5,307.35	161	\$854,484	\$0	\$45,855	\$0	\$0	-\$45,855	\$0
SAD #37 MILBRIDGE	\$763,887	\$1,379,045	\$194,743	\$1,184,302	141	\$8,399.31	140	\$1,175,903	\$412,016	\$0	\$0	\$0	\$412,016	\$412,016
SAD #38 DIXMONT	\$324,232	\$308,525	\$53,908	\$254,617	58	\$4,389.95	57	\$250,227	\$0	\$0	\$0	\$0	\$0	\$0
SAD #39 BUCKFIELD	\$1,020,566	\$887,658	\$188,211	\$699,447	110	\$6,358.61	100	\$635,861	\$0	\$19,937	\$21,350	\$0	-\$41,288	\$0
SAD #40 WALDOBORO	\$1,633,919	\$2,440,941	\$0	\$2,440,941	421	\$5,797.96	360	\$2,087,266	\$453,347	\$335,368	\$0	\$0	\$117,979	\$117,979
SAD #41 MILO	\$731,412	\$1,003,023	\$206,427	\$796,595	160	\$4,978.72	141	\$702,000	\$0	\$92,061	\$0	\$0	-\$92,061	\$0
SAD #42 MARS HILL	\$408,623	\$277,570	\$96,040	\$181,529	58	\$3,129.81	63	\$197,178	\$0	\$0	\$0	\$0	\$0	\$0
SAD #43 MEXICO	\$1,104,155	\$2,023,125	\$301,595	\$1,721,530	264	\$6,520.95	232	\$1,512,860	\$408,705	\$64,663	\$0	\$0	\$344,042	\$344,042
SAD #44 BETHEL	\$663,707	\$793,729	\$0	\$793,729	125	\$6,349.83	122	\$774,679	\$110,973	\$59,847	\$0	\$0	\$51,126	\$51,126
SAD #45 WASHBURN	\$339,301	\$434,984	\$0	\$434,984	63	\$6,904.51	60	\$414,271	\$74,970	\$0	\$0	\$0	\$74,970	\$74,970
SAD #46 DEXTER	\$944,264	\$1,215,778	\$162,305	\$1,053,473	187	\$5,633.55	170	\$957,703	\$13,439	\$114,642	\$0	\$0	-\$101,203	\$0

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
SAD #47 OAKLAND w/Rome	\$2,162,305	\$1,675,532	\$215,000	\$1,460,532	348	\$4,196.93	322	\$1,351,412	\$0	\$247,861	\$0	\$0	-\$247,861	\$0
SAD #48 NEWPORT	\$1,969,653	\$1,901,386	\$600,000	\$1,301,386	327	\$3,979.77	335	\$1,333,224	\$0	\$92,594	\$0	\$0	-\$92,594	\$0
SAD #49 FAIRFIELD	\$2,386,741	\$2,742,151	\$432,416	\$2,309,735	411	\$5,619.79	392	\$2,202,959	\$0	\$18,645	\$0	\$0	-\$18,645	\$0
SAD #50 THOMASTON	\$1,147,250	\$1,228,727	\$114,341	\$1,114,386	188	\$5,927.59	187	\$1,108,459	\$0	\$16,108	\$0	\$0	-\$16,108	\$0
SAD #51 CUMBERLAND	\$1,630,341	\$3,343,236	\$0	\$3,343,236	217	\$15,406.62	221	\$3,404,863	\$1,774,522	\$16,031	\$0	\$0	\$1,758,492	\$1,758,492
SAD #52 TURNER	\$2,435,222	\$2,453,306	\$145,000	\$2,308,306	355	\$6,502.27	376	\$2,444,854	\$9,632	\$31,017	\$0	\$0	-\$21,386	\$0
SAD #53 PITTSFIELD	\$1,010,868	\$872,316	\$200,691	\$671,625	164	\$4,095.28	168	\$688,006	\$0	\$0	\$0	\$0	\$0	\$0
SAD #54 SKOWHEGAN	\$3,087,027	\$4,542,770	\$909,953	\$3,632,817	518	\$7,013.16	519	\$3,639,830	\$552,803	\$31,075	\$0	\$0	\$521,728	\$521,728
SAD #55 PORTER	\$1,225,333	\$1,938,225	\$291,389	\$1,646,836	213	\$7,731.62	207	\$1,600,446	\$375,113	\$129,354	\$0	\$0	\$245,759	\$245,759
SAD #56 SEARSPORT	\$1,075,871	\$1,530,420	\$307,802	\$1,222,618	174	\$7,026.54	185	\$1,299,910	\$224,039	\$35,242	\$0	\$0	\$188,797	\$188,797
SAD #57 WATERBORO	\$3,280,503	\$4,127,216	\$508,003	\$3,619,213	490	\$7,386.15	461	\$3,405,015	\$124,512	\$92,870	\$49,878	\$0	-\$18,236	\$0
SAD #58 KINGFIELD	\$415,518	\$573,774	\$132,983	\$440,791	99	\$4,452.43	92	\$409,624	\$0	\$0	\$0	\$0	\$0	\$0
SAD #59 MADISON	\$962,501	\$1,184,388	\$234,109	\$950,279	153	\$6,210.98	156	\$968,912	\$6,411	\$33,433	\$0	\$0	-\$27,022	\$0
SAD #60 BERWICK	\$3,619,512	\$4,644,203	\$743,727	\$3,900,476	543	\$7,183.20	520	\$3,735,263	\$115,751	\$77,027	\$59,328	\$0	-\$20,604	\$0
SAD #61 BRIDGTON	\$1,872,528	\$3,322,187	\$449,089	\$2,873,097	346	\$8,303.75	302	\$2,507,732	\$635,204	\$72,315	\$0	\$60,323	\$502,566	\$502,566
SAD #62 POWNAL	\$182,680	\$230,481	\$7,028	\$223,453	31	\$7,208.16	27	\$194,620	\$11,941	\$0	\$0	\$0	\$11,941	\$11,941
SAD #63 EDDINGTON	\$894,085	\$972,361	\$64,107	\$908,253	145	\$6,263.81	133	\$833,087	\$0	\$34,587	\$0	\$0	-\$34,587	\$0
SAD #64 CORINTH	\$836,484	\$1,190,615	\$165,634	\$1,024,980	171	\$5,994.04	145	\$869,135	\$32,652	\$33,842	\$0	\$0	-\$1,190	\$0
SAD #65 MATINICUS ISLE	\$12,249	\$0	\$0	\$0	1	\$0.00	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SAD #67 LINCOLN	\$906,360	\$1,325,271	\$225,470	\$1,099,801	184	\$5,977.18	182	\$1,087,847	\$181,487	\$0	\$0	\$0	\$181,487	\$181,487
SAD #68 DOVER-FOXCROFT	\$658,107	\$750,391	\$0	\$750,391	138	\$5,437.62	133	\$723,203	\$65,096	\$0	\$0	\$0	\$65,096	\$65,096
SAD #70 HODGDON	\$465,779	\$1,029,647	\$0	\$1,029,647	100	\$10,296.47	87	\$895,793	\$430,014	\$0	\$0	\$47,219	\$382,795	\$382,795
SAD #71 KENNEBUNK	\$2,836,813	\$3,383,884	\$306,131	\$3,077,753	381	\$8,078.09	365	\$2,948,504	\$111,691	\$90,582	\$31,481	\$0	-\$10,372	\$0
SAD #72 FRYEBURG	\$1,071,744	\$2,261,551	\$156,853	\$2,104,698	190	\$11,077.36	176	\$1,949,615	\$877,871	\$13,188	\$0	\$0	\$864,684	\$864,684
SAD #74 ANSON	\$796,635	\$1,193,537	\$156,696	\$1,036,841	164	\$6,322.20	130	\$821,886	\$25,251	\$16,256	\$0	\$0	\$8,995	\$8,995
SAD #75 TOPSHAM	\$4,123,521	\$6,014,980	\$328,175	\$5,686,805	624	\$9,113.47	603	\$5,495,422	\$1,371,901	\$415,010	\$20,257	\$0	\$936,635	\$936,635
SAD #76 SWAN'S ISLAND	\$89,447	\$107,055	\$0	\$107,055	10	\$10,705.54	8	\$85,644	\$0	\$0	\$0	\$0	\$0	\$0
INDIAN ISLAND	\$163,761	\$122,445	\$0	\$122,445	24	\$5,101.87	19	\$96,936	\$0	\$18,006	\$0	\$0	-\$18,006	\$0
INDIAN TOWNSHIP	\$179,672	\$269,714	\$0	\$269,714	39	\$6,915.75	25	\$172,894	\$0	\$0	\$76,435	\$0	-\$76,435	\$0
PLEASANT POINT	\$166,440	\$178,917	\$0	\$178,917	34	\$5,262.27	37	\$194,704	\$28,264	\$17,316	\$0	\$0	\$10,948	\$10,948

STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT - Updated June 2010

	EPS Special Education Allocations prior to Maintenance of Effort Adjustment (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
										Adjustments to MOE				
	EPS Estimate Excluding Federal Revenues see Step 6 EPS Allocation	2007 -2008 Actual State/Local Expenditures from MEDMS Financial as of 1/21/2009	07-08 Medicaid Revenues from MEDMS Financial as of 1/21/2009	2007 -2008 Actual State/Local Expenditures Exclude Medicaid	2007-2008 Students w Disabilities (Excluding SACs and State Wards) 12/1/2007	2007-2008 Per-Pupil Amount Col. 4 divided by Col. 5	2008-2009 Pupils (Excluding SACs and State Wards) 10/1/2008 EPS October Report	Total Adjusted Expenditures for MOE Adjustment Col. 6 times Col. 7	Adjusted MOE Based on Per-Pupil Expenditures Col. 8 minus Col. 1	Loss of High Cost In- District Students see New Maint. Of Effort Description	Loss of High Cost Out- District Students see New Maint. Of Effort Description	Change in Staff Salaries see New Maint. Of Effort Description	Sub-total Col. 9 minus Cols. 10 and 11	Final MOE Adjustment Positive numbers from Col. 13
District														
RSU #1	\$1,518,365	\$3,873,129	\$164,143	\$3,708,986	285	\$13,013.98	226	\$2,941,161	\$1,422,795	\$98,901	\$118,023	\$0	\$1,205,871	\$1,205,871
BOOTHBAY-BOOTHBAY HBR CSD	\$695,579	\$997,810	\$69,441	\$928,369	126	\$7,368.01	118	\$869,425	\$173,846	\$0	\$0	\$0	\$173,846	\$173,846
FLANDERS BAY CSD-SULLIVAN	\$295,177	\$494,515	\$42,310	\$452,205	44	\$10,277.39	42	\$431,650	\$136,474	\$35,228	\$0	\$0	\$101,246	\$101,246
MT. DESERT REGION DISTRICT	\$465,702	\$658,934	\$50,512	\$608,422	71	\$8,569.32	65	\$557,006	\$91,304	\$43,721	\$0	\$0	\$47,583	\$47,583
AIRLINE CSD-AURORA	\$92,103	\$0	\$0	\$0	7	\$0.00	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SO. AROOSTOOK CSD-DYER BROOK	\$361,416	\$560,246	\$0	\$560,246	68	\$8,238.92	71	\$584,963	\$223,547	\$14,869	\$0	\$9,770	\$198,908	\$198,908
MARANACOOK CSD-READFIELD	\$604,809	\$942,004	\$337,535	\$604,469	102	\$5,926.16	90	\$533,355	\$0	\$19,411	\$0	\$0	-\$19,411	\$0
SCHOODIC CSD-SULLIVAN	\$127,163	\$245,150	\$29,134	\$216,016	33	\$6,545.93	31	\$202,924	\$75,761	\$47,687	\$0	\$0	\$28,074	\$28,074
EAST RANGE II CSD-TOPSFIELD	\$27,167	\$83,160	\$2,040	\$81,120	4	\$20,280.02	2	\$40,560	\$13,393	\$0	\$0	\$0	\$13,393	\$13,393
DEER ISLE-STONINGTON CSD	\$383,883	\$804,689	\$0	\$804,689	76	\$10,588.01	69	\$730,573	\$346,690	\$20,116	\$20,668	\$0	\$305,906	\$305,906
GREAT SALT BAY CSD-DAMARISCUS	\$320,921	\$638,584	\$38,641	\$599,943	48	\$12,498.81	44	\$549,948	\$229,027	\$0	\$58,816	\$0	\$170,211	\$170,211
OAK HILL CSD-WALES	\$647,149	\$644,607	\$73,291	\$571,316	62	\$9,214.77	76	\$700,322	\$53,174	\$0	\$0	\$0	\$53,174	\$53,174
MOOSABEC CSD-JONESPORT	\$76,735	\$44,442	\$10,574	\$33,868	7	\$4,838.26	10	\$48,383	\$0	\$0	\$0	\$0	\$0	\$0
WELLS-OGUNQUIT CSD	\$1,770,132	\$2,539,676	\$167,722	\$2,371,953	250	\$9,487.81	232	\$2,201,173	\$431,041	\$14,218	\$51,375	\$0	\$365,447	\$365,447
FIVE TOWN CSD	\$946,169	\$734,193	\$40,236	\$693,958	128	\$5,421.54	120	\$650,585	\$0	\$0	\$74,221	\$0	-\$74,221	\$0
PENINSULA CSD	\$132,507	\$313,734	\$32,968	\$280,766	30	\$9,358.86	32	\$299,484	\$166,977	\$15,978	\$0	\$430	\$150,568	\$150,568
Total	\$196,983,455	\$265,486,563	\$24,953,859	\$240,532,704	30669		29556	\$231,985,596	\$47,390,170	\$8,557,011	\$2,470,859	\$491,556	\$35,870,744	\$39,855,017